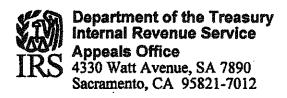
Attachment D



C. PETER SORENSON SORENSON LAW OFFICE PO BOX 10836 EUGENE, OR 97440 Date:

April 17, 2019 Person to contact:

Name: Lorretta Buttacavoli Employee number: 1000684762 Telephone: (916) 974-5374

Fax: (855) 253-5925 Contact hours: 8:00 to 4:00

Tax periods ended:

12/2019

Re:

AP:EX:SAC:LLB FOIA number: F19032-0300

For taxpaver:

C. Nosal/N. Nosal

Dear Mr. Sorenson:

We received your Freedom of Information Act (FOIA) administrative appeal, dated April 5, 2019 on April 8, 2019. We are required to complete our consideration of your appeal within 20 business days after the date we receive your appeal. If we can't complete your case in that time frame, you can seek judicial review by filing suit in the United States District Court where you live or work, where your records are located, or in the District of Columbia. The rules for filing suit are available in Federal Rule of Civil Procedure 4(i). For more information, visit www.irs.gov and search keyword "FOIA guidelines."

It can take several weeks to retrieve the required documents from the Disclosure Office. We'll complete our review and notify you in writing of our decision and any judicial remedies available to you. We apologize for any delay in responding to your request.

If you decide to file suit with the court while we are considering your case, please advise this office in writing of your action. Once notified, we'll terminate our consideration of your FOIA appeal.

If you have questions concerning the status of your appeal, you can contact the Appeals officer whose name and telephone number are shown above.

Sincerely,

Lorretta Buttacavoli Appeals Officer